IN THE UNITED SPACES PATENT AND TRADEMARK OFFICE

In re the Application of: Mitsuyoshi KUWAHATA et al.

Art Unit: 1796

Application Number: 10/583,991

Examiner: Fred M. Teskin

Filed: June 22, 2006

Confirmation Number: 7383

For:

SOFT VINYL CHLORIDE COPOLYMER RESIN, RESIN

COMPOSITION AND PROCESS FOR PREPARING THE SAME

Attorney Docket Number:

062705

Customer Number:

38834

January 28, 2008

RESPONSE TO NOTICE OF NON-RESPONSIVE REPLY

Mail Stop: Amendment Commissioner for Patents P. O. Box 1450

Alexandria, VA 22313-1450

Sir:

In response to the Notice of Non-Responsive Reply dated December 28, 2007, Applicants hereby submit a full response which includes corrections to the Amendment filed September 14, 2007. Applicants respectfully request that the Examiner amend the claims as follows and submit the following remarks.

Amendments to the Claims begin on page 2 of this paper.

Remarks begin on page 4 of this paper.